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CERTIFIED PUBLIC ACCOUNTANTS

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**& Monroe**

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June 29, 2004

**Ms. Marlene Dortch**  
**Secretary Federal Communications Commission**  
**445 12<sup>th</sup> Street, SW**  
**Washington, DC 20554**

Dear Ms. Dortch:

Enclosed is our report on CommuniGroup of Kansas City's compliance with the specified requirements listed in the attached Exhibit I, required by the FCC pursuant to CC Docket 98-128.

Sincerely,

Francis I. Huffman, CPA

Cc: David Jones, President  
CommuniGroup of Kansas City

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CommuniGroup of Kansas City

Federal Communications Commission  
CC Docket No. 96-128  
Attestation Engagement



Francis I. Huffman, CPA  
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## **Independent Accountants' Report**

**CommuniGroup of Kansas City  
6950 West 56<sup>th</sup> Street  
Mission, Kansas**

We have examined CommuniGroup of Kansas City's (CGI) compliance with the specified requirements listed in the attached Exhibit I, which are required to be implemented by the Federal Communications Commission (FCC) pursuant to CC Docket No. 96-128 regarding The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996 as of July 1, 2004. Management is responsible for CGI's compliance with the specified requirements. Our responsibility is to express an opinion on CGI's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about CGI's compliance with the specified requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on CGI's compliance with the specified requirements.

In our opinion, CGI has procedures and processes in place to enable them to comply, in all material respects, with the specified requirements listed in the attached Exhibit I that take effect July 1, 2004.

This report is intended solely for the information and use of management of CGI, the FCC and certain Payphone Service Providers and is not intended to be and should not be used by anyone other than those specified parties.

(A Professional Accounting Corporation)

**June 28, 2004**

**Specified Compliance Requirements  
Federal Communications Commission CC Docket No. 96-128  
The Pay Telephone Reclassification and Compensation Provisions of the  
Telecommunications Act of 1996**

**1. CommuniGroup's (CGI) call tracking system and related procedures accurately track calls to completion**

All of CGI's payphone compensation traffic is recorded on our DMS-250 toll switch. CGI currently originates toll-free traffic only on MCI (0222). CGI provides wholesale transit services to one other SBR at this time. CGI includes the other SBR's toll-free/800 calls for all processes.

Monthly, we search toll-free/800 access code payphone calls that directly terminate to the called party (calls recorded with information digits 25, 27, 29 or 70 with an answer type of 02 (software answer - voice detected); 04 (hardware answer); 10 (IMT software answer); 11 (IMT hardware answer); and terminating to the end user using programs developed internally on Borland Delphi software. This software reads an entire month of CDR files and creates an ASCII file that is imported into a SQL 2000 database.

The entire CDR record is captured into the database. The above filters are applied to extract payphone call records and this information is placed into a separate table. This table is populated with the quarterly payphone information and is ready for quarterly compensation reporting. This process details a report that indicates the date, day of week, and counts of DMS-250.

Quarterly, we process the PSP diskettes/CD-ROMs directly at CGI using our internally developed systems. Since our personnel have performed this function before they are trained in using the ANI listings supplied in these files and the rules under which compensation has been paid under both first SBR and last SBR rules. The output of this quarterly process provides electronic invoices and detailed call information that is provided to our Accounting department for payment and mailing to the respective PSPs/Clearinghouses.

Lists supplied by the various PSPs are extracted and placed into a database table to be compared to the completed CDR table noted above; matches are flagged to be paid. The PSPs provide a list of their payphone ANIs that belong to them and were active in a particular quarter. In the event of an NPA split, they are to provide the ANI on both sides of the split to cover delays in EO conversion.

**2. CGI has a person or persons with responsibility for tracking, compensating, reporting and resolving disputes concerning payphone completed calls**

Dave Sherman, Director of Information Services - 913 722-6005 x 310 - primary architect of CGI's processes

Mark Markowicz, Director of Finance 913-722-6005 x 230- accounting oversight, disputes

David Hattey, Network Systems Analyst- 913-722-6005 x 331 - actual operations of systems

Ellen Herndon, Network Systems Analyst – 913-722-6005 x 332 – actual operations of systems

David keeps a folder with all diskettes received from PSPs; should a dispute arise, CGI creates a folder with relevant correspondence that is retained in the Information Services. Mark Markowicz will be the primary person responsible for settling disputes.

**3. CGI has effective data monitoring procedures**

The two processes described above offer two reports that insure validity of our calls being compensated correctly. Further, CGI maintains all CDR call records (complete and incomplete) for three years on DVD.

The quarterly process provides a historical tracking database of compensation paid for each quarter's ANI submissions, with adequate summary reporting. The CDRs are tagged with an internal coding that indicates which PSP received compensation for each call in the file, and this code is checked to assure duplicate payments are not issued on particular calls. Since these records are maintained in detail, customized reporting to facilitate dispute resolution is available when necessary. Fraud detection will be addressed by call count by ANI reporting and working with the toll-free customer in the event of high-volume ANI detection.

**4. CGI adheres to established protocols to ensure that any software, personnel or any other network changes do not adversely affect its payphone compensation call tracking ability**

Since the source of our payphone compensation information is directly from records produced by our switches, this process remains unaffected by modifications or enhancements to our retail wholesale billing systems. Changes to the actual switch loads that produce these records go through rigorous testing during the upgrade process from both the switch vendor as well as our acceptance processing for a software load upgrade. Our personnel are cross-trained, and all Information Services personnel are able to process these applications should the need arise. The Director of Information Services is intimately involved in the daily operations of the systems and will approve any changes to same that might adversely affect the payphone compensation system.

**5. CGI has created a compensable payphone call file by matching CDRs against payphone identifiers**

Our database of payphone calls that is created maintains all information about the call record that is recorded in our switches. Any or all of these fields can be used to track PSP compensation, and the quarter in which the call was compensated.

**6. CGI has developed procedures to incorporate call data into required reports**

CGI will provide the call record information described above in a data file along with the invoice. We currently provide this information via diskette or CD, and we are exploring options of providing this via a secure FTP site as well.

The lists of payphone owners and ANIs are created using each PSP's diskette/CD-ROM based "invoice" as provided quarterly to CGI.

The processes described above outputs an invoice sheet with total calls, monies due along and with the PSP mailing address. These are provided to our accounting department along with the diskette, and compensation is paid in our subsequent Accounts Payable run.

**7. CGI has implemented procedures and controls needed to resolve payphone compensation disputes**

CGI maintains these records for three years and will work with PSPs to resolve disputes as they are raised. Mark Markowicz is our primary dispute contact, and will be provided with all documentation necessary to resolve any disputes as they arise.

**8. CGI has designed and implemented a payphone call tracking system that can be tested by an independent third-party auditor as regards critical controls and procedures to enable the auditor to conclude that CGI has complied with the FCC rules in all material respects**

The call tracking system is designed so that the auditor can determine proper infodigits (if used) were captured; that dial-around calls are properly captured; that incomplete calls are not captured; that switch data is generally populated into payphone compensation file accurately; and that commissioned calls are excluded.

June 29, 2004

Luffey, Huffman, & Monroe, CPA's  
P. O. Box 4745  
Monroe, Louisiana 71211

We are providing this letter in connection with your audit of the statement of financial position of Rays of Sonshine as of December 31, 2003 and the related statements of activities, functional expenses, and cash flows for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of Rays of Sonshine in conformity with the U. S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in net assets and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control and preventing and detecting fraud.

We understand that you prepared the trial balance for use during the audit and that your preparation of the trial balance was limited to formatting the information in the Rays of Sonshine's general ledger into a working trial balance. Also, as part of your audit, you prepared the draft of the financial statements and related notes from the trial balance. We have reviewed and approved those financial statements and related notes and believe they are adequately supported by the books and records of the Organization.

We understand that as part of your audit, you prepared the adjusting entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries.

We confirm, to the best of our knowledge and belief, (as of June 24, 2004), the following representations made to you during your audit.

1. The financial statements referred to above are presented fairly in conformity with U. S. generally accepted accounting principles and include all assets and liabilities under the organizations control.
2. We have made available to you all –
  - a. Financial records and related data.